

Tax Year 2008

Instructions for Composite Individual Return for Nonresident Partners or Shareholders

A composite return is allowed by the Department for any partnership, S corporation, limited liability partnership or limited liability company (treated as a partnership for tax purposes) with nonresident partners or S corporation shareholders not otherwise required to file a Missouri individual income tax return. Please refer to [Missouri Regulation 12 CSR 10-2.190](#) for the specific requirements and procedures for filing a composite return.

Nonresident individuals, partnerships, S corporations, regular corporations, estates (filing a Federal Form 1041) and trusts can be included on the composite income tax form. Composite returns must be filed on the individual income tax long form ([Form MO-1040](#)). Prior year forms can be obtained at <http://www.dor.mo.gov/tax/personal/forms>.

The following is a summary of the procedures to use when completing the return.

1. Write **Composite Return** at the top of the income tax form.
2. Fill in the federal identification number of the corporation/partnership in the "Social Security Number" field.
3. Fill in the name and address of the corporation/partnership in the "Last Name, First Name" fields.
4. Attach a schedule listing all partners and/or shareholders (included in the composite return), their identification number and Missouri source income. If you have more than 250 partners and/or shareholders, please submit your schedule on an Excel spreadsheet in the following format:

Tax Yr	SSN	Last, first, mi, Jr. Sr. II	Address	City	State	Zip
2008	123-45-6789	Smith, John L. Jr.	12345 Your Street	Olathe	KS	66062
5. Enter the total income from the schedule on Line 1Y.
6. Calculate the Missouri tax by multiplying Line 1Y by 6 percent and enter the amount on Line 31.
7. Enter any estimated tax payments on Line 33 and any extension payments on Line 36. Enter the total payments on Line 39.
8. If Line 39 is greater than Line 31, enter the difference (amount of overpayment) on Line 43. Enter the overpaid amount to be applied to next year's taxes on Line 44. Enter the overpaid amount to be refunded on Line 46. Mail the return to the address on Line 46.
9. If Line 31 is greater than Line 39, enter the difference (amount of underpayment) on Line 47.
10. If the balance due on Line 47 is over \$500, an underpayment of estimated tax penalty might apply. See [Form MO-2210](#) for further instructions. If an underpayment of estimated tax penalty is due, enter the amount on Line 48.
11. If a balance is due, add Lines 47 and 48 and enter on Line 49. Mail to the address on Line 49.